Deceased Employee Final Payment Flowchart

Agency is notified of employee's death

Notify OSUP's WTA Unit of the employee's death immediately and process the separation action for the employee. *Note- If final payment is not processed immediately, the record should be locked each pay period until final pay is processed.

The following steps <u>must</u> be completed to process a deceased employee's final payment <u>if</u> the date of death occurred in the current pay period and payroll has not yet processed.

The following steps <u>must first</u> be completed to process a deceased employee's final payment <u>if</u> payroll has processed for the pay period in which the death occured.

IT 0001- Organizational Assignment

Tax model <u>must</u> be changed to YOD (Year of Death) or YAD (Year After Death) to reflect the year in which the final payment is processed. Refer to LaGov HCM On-Line Help "Deceased Employees Final Payment" for additional instructions.

Reversal process (BFA Unit)

IT 0009- Bank Details

The payment method <u>must</u> be changed to "**check**" effective for the pay period in which the final payment is processed. ***Note**- Payment method for "Main bank" must be changed to check. All "Other Bank" records <u>must</u> be delimited. The final payment <u>must</u> be made payable to a Surviving Spouse, Major Child/Children, or to the Estate of the deceased employee.

The agency <u>must</u> email the WTA Unit to indicate whether the payment will run through regular payroll or process as an off-cycle. OSUP will forward the check to the agency after validating the payment and tax information.

<u>Prior to releasing the check</u>, the forms listed below <u>must</u> be completed by the agency and the beneficiary of the payment. Copies of the completed forms must be forwarded to OSUP and The LA Department of Revenue (if applicable), as indicated below, within 10 days after the release of the check.

Payments made to a Spouse or Major Child/Children

IRS Form W-9 (Taxpayer ID & Certification) - OSUP Form 1099 Request (OSUP/F52) - OSUP Affidavit - OSUP & Revenue

Release - OSUP & Revenue

Payments made to the Estate of the deceased

IRS Form W-9 (Taxpayer ID & Certification) - OSUP Form 1099 Request (OSUP/F52) - OSUP Release - OSUP

Agency can release check once the applicable paperwork is completed.